

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 385 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE C.K.THAKKER and
MR.JUSTICE A.L.DAVE

- =====
1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME-TAX

Versus

SURAT DIST CO.OP MILK PRODUCER UNION LTD.

Appearance:

MR BB NAIK WITH MR MANISH R BHATT for Petitioner
MR DA MEHTA & MR RK PATEL FOR MR KC PATEL
for Respondent No. 1

CORAM : MR.JUSTICE C.K.THAKKER and
MR.JUSTICE A.L.DAVE

Date of decision: 01/09/1999

ORAL JUDGEMENT (PER C.K.THAKKAR, J)

1. The following question is referred for the
opinion of this Court by the Tribunal :-

"Whether on the facts and in the circumstances of
the case, the Appellate Tribunal was right in law

in upholding the claim of the assessee that the payment to L.I.C. being Group Superannuation scheme as allowable under section 37 of the I.T. Act and that the provisions of section 36(1)(iv) are not applicable to the facts of the case?"

2. The Tribunal itself has observed that the point is finally concluded by this Court in Commissioner of Income Tax v. Chhotabhai Jethabhai Tobacco Products Co. Ltd., 128 ITR 702.

3. Since the point is covered by decision of this Court, in our opinion, the question must be answered in the negative, i.e. in favour of assessee and against revenue. In the facts and circumstances, no order as to costs.

[C.K. THAKKAR, J.]

[A.L. DAVE, J.]

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